

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 04/29/13

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 26

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	644	316	960	331	1,291
10	ATTENDING PUPILS (OCTOBER 2011)	691	331	1,022	360	1,382
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	667.5	323.5	991.0 (74%)	345.5 (26%)	1,336.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	39.3 (17:1)	20.2 (16:1)	23.0 (15:1)	=	82.5	/	112.4	=	.73	X	5846,270	=	3158,155	1109,622
B.	GUIDANCE	1.9 (350:1)	0.9 (350:1)	1.4 (250:1)	=	4.2	/	5.9	=	.71	X	283,326	=	148,859	52,302
C.	LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.6	/	3.0	=	.53	X	181,313	=	71,111	24,985
D.	HEALTH	0.8 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.6	/	2.5	=	.64	X	117,051	=	55,436	19,477
E.	EDUCATION TECHS	6.7 (100:1)	3.2 (100:1)	1.4 (250:1)	=	11.3	/	4.0	=	2.83	X	77,761	=	162,847	57,217
F.	LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	0.7 (500:1)	=	2.6	/	3.0	=	.87	X	56,929	=	36,651	12,877
G.	CLERICAL	3.3 (200:1)	1.6 (200:1)	1.7 (200:1)	=	6.6	/	7.7	=	.86	X	243,353	=	154,870	54,414
H.	SCHOOL ADMIN.	2.2 (305:1)	1.1 (305:1)	1.1 (315:1)	=	4.4	/	6.9	=	.64	X	517,754	=	245,209	86,154

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		36,667	12,784
B.	Supplies and Equipment	346	478		342,886	165,149
C.	Professional Development	59	59		58,469	20,385
D.	Instructional Leadership Support	24	24		23,784	8,292
E.	Co- and Extra-Curricular Student	34	114		33,694	39,387
F.	System Administration/Support	220	220		218,020	76,010
G.	Operations & Maintenance	1,013	1,204		1003,883	415,982

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	652,377	229,213
B.	Education & Library Technicians	36.00%	71,819	25,234
C.	Clerical	29.00%	44,912	15,780
D.	School Administrators	14.00%	34,329	12,062

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	81,396	28,596
16	Adjustment for Title I Revenues	-100,205	-35,207

17	TOTALS	6535,168	2430,715
18	E.P.S. RATES	6,595	7,035

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	970.0	536.0	1,506.0		
	OCTOBER 2009	991.0	503.0	1,494.0		
	APRIL 2010	999.0	502.0	1,501.0		
	OCTOBER 2010	969.0	521.0	1,490.0		
	APRIL 2011	957.0	519.0	1,476.0		
	OCTOBER 2011	1,016.0	524.0	1,540.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	986.5 +	0.00	X	6,595.00	= 6,505,967.50
	9-12 PUPILS	521.5 +	0.00	X	7,035.00	= 3,668,752.50
	ADULT EDUC. COURSES AT .1	5.0		X	7,035.00	= 35,175.00
	K-8 EQUIV. INSTR. PUPILS	2.000		X	6,595.00	= 13,190.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	7,035.00	= 879.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3140	309.8	X .15	X	6,595.00	= 306,469.65
	9-12 DISADVANTAGED @ .3140	163.8	X .15	X	7,035.00	= 172,849.95
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	6,595.00	= 29,677.50
	9-12 LIMITED ENGLISH PROF.	17.0	X .500	X	7,035.00	= 59,797.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	986.5		X	43.00	= 42,419.50
	9-12 STUDENT ASSESSMENT	521.5		X	43.00	= 22,424.50
	K-8 TECHNOLOGY RESOURCES	986.5		X	98.00	= 96,677.00
	9-12 TECHNOLOGY RESOURCES	521.5		X	296.00	= 154,364.00
	K-2 PUPILS	333.0	X .10	X	6,595.00	= 219,613.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,328,257.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,988,409.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,988,409.75

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	46,683.38	X	101.10%	=	47,196.90
32	SPECIAL EDUCATION - EPS ALLOCATION					2,868,131.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	200,031.00	X	101.10%	=	202,231.34
35	TRANSPORTATION - EPS ALLOCATION					637,641.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,755,201.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,743,611.45

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	VEAZIE				
	11/01/12	NEW ELEM SCHOOL	268,295.00	42,422.77	310,717.77
	05/01/13	NEW ELEM SCHOOL	0.00	36,083.63	36,083.63
42	TOTAL PRINCIPAL & INTEREST		268,295.00	78,506.40	346,801.40
43	APPROVED LEASES FOR 2011-12 - RSU 26				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - GLENBURN				32,781.60
44	INSURED VALUE FACTOR FOR 2010-11 - VEAZIE				17,227.80
47	TOTAL DEBT SERVICE ALLOCATION				396,810.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,140,422.25

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
GLENBURN	651.5	43.52%	6,416,419.70		32,781.60		6,449,201.30			
ORONO	575.5	38.44%	5,667,444.24		0.00		5,667,444.24			
VEAZIE	270.0	18.04%	2,659,747.51		364,029.20		3,023,776.71			
TOTAL	1,497.0						15,140,422.25			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GLENBURN			290,650,000	7.800	2,267,070.00		6,449,201.30	2,267,070.00	31.11%	7.80M
ORONO			414,600,000	7.800	3,233,880.00		5,667,444.24	3,233,880.00	44.38%	7.80M
VEAZIE			228,950,000	7.800	1,785,810.00		3,023,776.71	1,785,810.00	24.51%	7.80M
TOTAL			934,200,000		7,286,760.00		15,140,422.25	7,286,760.00	100.00%	7.80M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,140,422.25	7,286,760.00	7,853,662.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,140,422.25	7,286,760.00	7,853,662.25
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			9,010.79
59E LESS MAINECARE SEED - PUBLIC			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			7,844,651.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.13%	STATE SHARE % = 51.87%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.19%	STATE SHARE % = 51.81%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,480,269.98		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	624,820.83	634,135.23	0.00	0.00
August	624,820.83	634,135.23	0.00	0.00
September	624,820.83	634,135.23	0.00	0.00
October	624,820.83	634,135.24	0.00	0.00
November	624,820.83	633,925.38	310,717.77	310,717.77
December	624,820.83	633,925.39	0.00	0.00
January	624,820.83	633,925.39	0.00	0.00
February	624,820.83	633,925.39	0.00	0.00
March	624,820.83	608,234.89	0.00	0.00
April	624,820.83	608,234.89	0.00	0.00
May	624,820.83	0.00	36,083.63	36,083.63
June	624,820.93	0.00	0.00	0.00
Total	7,497,850.06	6,288,712.26	346,801.40	346,801.40